

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:25-cv-12014
Plaintiff,	)	
	)	
v.	)	
	)	
ROBERT S. TAYLOR and	)	
PATRICIA E. TAYLOR,	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment the individual federal income tax liabilities of Robert S. Taylor for the year 2013, and the joint federal income tax liabilities of Robert S. Taylor and Patricia E. Taylor for the year 2014. For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. This district court has jurisdiction under 26 U.S.C. § 7402(a), and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Robert S. Taylor resides in Macomb County, Michigan, which is within the jurisdiction of this Court.

3. The defendant Patricia E. Taylor resides in Macomb County, Michigan, which is within the jurisdiction of this Court.

### FACTUAL ALLEGATIONS

4. On November 13, 2017, a delegate of the Secretary of the Treasury made an assessment against Robert S. Taylor for federal income taxes, interest, and penalties, for the tax year 2013 as described below, and the liability has a balance due as of July 3, 2025, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651, a penalty for a dishonored payment under 26 U.S.C. § 6657, costs, and statutory interest, and after applying all credits, abatements, and payments, as follows:

<b>TAX YEAR 2013 ASSESSMENT</b>	<b>AMOUNT</b>
Tax	\$1,042,173.00
<b>Balance as of July 3, 2025</b>	<b>\$2,386,545.62</b>

5. On or about November 13, 2017, a delegate of the Secretary of the Treasury gave notice of the tax liabilities described in paragraph 4, above, and demanded payment from Robert S. Taylor.

6. On June 8, 2015, a delegate of the Secretary of the Treasury made an assessment against Robert S. Taylor and Patricia E. Taylor jointly for federal income taxes, interest, and penalties, for the tax year 2013 as described as follows, and the liability has a balance due as of July 3, 2025, including assessed and

accrued late-payment penalties under 26 U.S.C. § 6651, costs, and statutory interest, and after applying all credits, abatements, and payments, as follows:

<b>TAX YEAR 2014 ASSESSMENT</b>	<b>AMOUNT</b>
Tax	\$112,901.00
<b>Balance as of July 3, 2025</b>	<b>\$114,122.53</b>

7. On or about June 8, 2015, a delegate of the Secretary of the Treasury gave notice of the tax liabilities described in paragraph 6, above, and demanded payment from Robert S. Taylor and Patricia E. Taylor.

8. On December 19, 2018, Robert S. Taylor and Patricia E. Taylor entered into an installment agreement with the Secretary of the Treasury under 26 U.S.C. § 6159 for payment of their joint liability for the tax year 2014.

9. Robert S. Taylor and Patricia E. Taylor defaulted on their installment agreement and the Secretary of the Treasury terminated it on July 29, 2019.

**COUNT I:**  
**REDUCE 2013 FEDERAL INCOME TAX LIABILITY TO JUDGMENT**

10. The United States incorporates paragraphs 1 through 9, except 3, above, by reference as if specifically realleged herein.

11. Robert S. Taylor has neglected, refused, or failed to pay the individual federal income tax liability for the tax year 2013 described in paragraph 4, above.

12. After the application of all abatements, payments, and credits, and the addition of accrued interest and costs, the defendant Robert S. Taylor remains indebted to the United States for the liabilities described in paragraph 4, above, in

the amount of \$2,386,545.62, plus statutory additions accruing from and after July 3, 2025.

**COUNT II:**  
**REDUCE 2014 FEDERAL INCOME TAX LIABILITY TO JUDGMENT**

13. The United States incorporates paragraphs 1 through 9, above, by reference as if specifically realleged herein.

14. Robert S. Taylor and Patricia E. Taylor have neglected, refused, or failed to pay their joint federal income tax liability for the tax year 2014 described in paragraph 6, above.

15. After the application of all abatement, payments, and credits, and the addition of accrued interest and costs, the defendants Robert S. Taylor and Patricia E. Taylor remain jointly and severally indebted to the United States for the liabilities described in paragraph 6, above, in the amount of \$114,122.53, plus statutory additions accruing from and after July 3, 2025.

16. Under 26 U.S.C. § 6502, the Secretary of the Treasury generally has ten years from the assessment date to collect an internal revenue tax, unless tolled.

17. Under 26 U.S.C. § 6503(a), the period of limitations for collecting an internal revenue tax is tolled for any period where the Secretary is prohibited from making a levy.

18. Under 26 U.S.C. § 6331(k)(2)(D), the Secretary is prohibited from making a levy for thirty days after the termination of an installment agreement with a taxpayer for unpaid tax under 26 U.S.C. § 6159.

19. The period for collection of Robert S. Taylor's and Patricia E. Taylor's joint 2014 federal income tax liability was tolled under 26 U.S.C. § 6331(i)(5) and (k)(2)(D) for thirty days when the Secretary of the Treasury terminated their defaulted installment agreement described in paragraphs 8 and 9, above, until July 8, 2025.

#### **PRAYER FOR RELIEF**

WHEREFORE, the plaintiff United States of America requests that the Court enter judgment:

A. That defendant Robert S. Taylor is indebted to the United States for unpaid federal income tax liabilities for the tax year 2013 in the amount of \$2,386,545.62 as of July 3, 2025, plus statutory additions from and after July 3, 2025, including interest under 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. That defendants Robert S. Taylor and Patricia E. Taylor are jointly and severally indebted to the United States for unpaid federal income tax liabilities for the tax year 2014 in the amount of \$114,122.53 as of July 3, 2025, plus

statutory additions from and after July 3, 2025, including interest under 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

C. Providing any and other further relief that the Court deems just and proper.

Respectfully submitted,

UNITED STATES OF AMERICA,  
Plaintiff, by:

/s/ Daniel M. Caves  
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